

By-Law 113 – Deed Transfer Tax, Municipality of the County of Kings

Frequently Asked Question (FAQs)

EXEMPTIONS:

Q: Can I claim an exemption from the payment of Deed Transfer Tax (DTT)?

A: It depends. There are numerous exemptions outlined in [section 109](#) of the *Municipal Government Act*. You should consult with a lawyer as to whether the circumstances in which the real property is being conveyed to you by deed is exempt from the payment of DTT.

Q: If I purchase real property using conventional mortgage funds from the Nova Scotia Farm Loan Board, will my purchase be exempt from Deed Transfer Tax?

A: No, the purchaser would have to pay DTT at the time their deed is registered.

Q: If the Nova Scotia Farm Loan Board currently has title to a property as security will reconveyance to the Purchaser after repayment of the mortgage attract Deed Transfer Tax?

A: No. Those deeds are exempt.

PAYMENT:

Q: When does the Municipality start collecting the Deed Transfer Tax (DTT)?

A: Following the passage of the DTT by-law on November 3, 2025, the Municipality requests that the Minister of Service Nova Scotia designate the Registrar of Deeds to be the agent and collector of the DTT for the Municipality of Kings. Once this arrangement to collect the DTT is made, the Municipality will then publish a Notice of Passing in a newspaper circulating in the Municipality stating that the Deed Transfer Tax is now in force. Following the publication date, the Municipality will start collecting DTT.

Q: When do I pay the Deed Transfer Tax (DTT)?

A: Unless exempted from payment of DTT, the person to whom the real property is transferred shall pay the DTT at the time of deed registration. As part of registering the deed, a [Deed Transfer – Affidavit of Value](#) is completed and the DTT payable is calculated in this Affidavit and sworn by the new owner of the real property.

Q: How do I pay the Deed Transfer Tax (DTT)

A: Unless you are claiming an exemption, the amount of DTT payable is typically paid through your lawyer's office at the time of the closing, as the deed, Affidavit of Value, and the required DTT payment, is sent by your lawyer to the Land Registration Office for the Municipality of the County Kings in order for the deed to be recorded.